



Trustees' Financial Summary

FY2015-16

Submit ID: 0850-00422293

48 Stillwater County

0850 Reed Point Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Melissa Bartelt **Phone #:** (406) 326-2245

(Signature)

(Date)

Chair, Board of Trustees: Adam Milligan

(Signature)

(Date)

County Superintendant Judy Martin

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
207	Private Music Grant	LOCAL		
208	Donations	LOCAL		
228	Lego Camp	LOCAL		
329	MULTI DISTRICT AGREEMENT	LOCAL		
360	Gifted and Talented	STATE	45-0850-1308-N	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A071317	84.358A
420	Title I Accountability	FEDERAL	48-0850-31-08	84.348A
430	Title II Part A	FEDERAL	48-0850-1408	84.367
465	ESEA award	STATE		
474	Pre-Employment Trans Svs(Voc. Rehab)	FEDERAL		84.126A
500	OFFICE SNACK PROGRAM	LOCAL		
800	Employee Fund	LOCAL		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	45,360.99	28,515.93	35,888.95	6,851.79
02	Taxes Receivable - Real and Personal (120-149)	4,915.17	697.62	584.79	
03	Taxes Receivable - Protested (150-159)	449.40	43.38	59.22	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	15,837.45	1,649.66	2,086.90	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	66,563.01	30,906.59	38,619.86	6,851.79
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	5,364.57	741.00	644.01	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	11,460.68	381.79		1,897.36
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	49,737.76	29,783.80	37,975.85	4,954.43
52	TOTAL FUND BALANCE/EQUITY	61,198.44	30,165.59	37,975.85	6,851.79
53	TOTAL LIABILITIES AND FUND BALANCE	66,563.01	30,906.59	38,619.86	6,851.79

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		28,978.46	8,442.95	3,784.69
02	Taxes Receivable - Real and Personal (120-149)				6.98
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,812.76		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		30,791.22	8,442.95	3,791.67
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				6.98
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			208.00	
48	Fund Balance for Budget		30,791.22	8,234.95	3,784.69
52	TOTAL FUND BALANCE/EQUITY		30,791.22	8,442.95	3,784.69
53	TOTAL LIABILITIES AND FUND BALANCE		30,791.22	8,442.95	3,791.67

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				4,044.02
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				4,044.02
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				4,044.02
52	TOTAL FUND BALANCE/EQUITY				4,044.02
53	TOTAL LIABILITIES AND FUND BALANCE				4,044.02

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,962.18			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	16,962.18			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	16,962.18			
52	TOTAL FUND BALANCE/EQUITY	16,962.18			
53	TOTAL LIABILITIES AND FUND BALANCE	16,962.18			

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	953.00	6,415.87		104.02
02	Taxes Receivable - Real and Personal (120-149)				271.93
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	953.00	6,415.87		375.95
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				271.93
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	953.00	6,415.87		104.02
52	TOTAL FUND BALANCE/EQUITY	953.00	6,415.87		104.02
53	TOTAL LIABILITIES AND FUND BALANCE	953.00	6,415.87		375.95

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,053.81	32,706.26		
02	Taxes Receivable - Real and Personal (120-149)		27.02		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1,053.81	32,733.28		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		27.02		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		5,809.38		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,053.81	26,896.88		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,053.81	32,706.26		
53	TOTAL LIABILITIES AND FUND BALANCE	1,053.81	32,733.28		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				2,032.31
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				2,032.31
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				2,032.31
52	TOTAL FUND BALANCE/EQUITY				2,032.31
53	TOTAL LIABILITIES AND FUND BALANCE				2,032.31

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	30,788.05	61,084.43		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	30,788.05	61,084.43		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	30,788.05	61,084.43		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	30,788.05	61,084.43		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	30,788.05	61,084.43		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	71,898.48	69,194.84
	1111 District Levy - Real Property	138,426.05	127,732.05
	1112 District Levy - Personal Property	2,324.19	1,706.19
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	701.10
	1190 Penalties and Interest on Taxes	759.84	376.28
	1510 Interest Earnings	172.95	343.18
	1900 Other Revenue from Local Sources	32.57	8.25
	3110 Direct State Aid	183,542.58	226,159.21
	3111 Quality Educator	20,198.88	20,517.78
	3112 At Risk Student	1,980.33	1,880.84
	3113 Indian Education For All	1,060.80	1,273.68
	3114 American Indian Achievement Gap	600.00	1,025.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	7,917.00	9,223.20
	3116 Data For Achievement	780.00	1,220.00
	3118 Natural Resource Development	1,307.95	2,539.00
	3120 State Guaranteed Tax Base Aid	63,270.80	76,808.20
	3444 State School Block Grant	30,644.88	30,644.88
	3446 SB96 Block Grant Reimbursement	2,457.49	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	1,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		527,374.79	572,853.68

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	202,101.57	198,834.38	
			2XX Personal Services - Employee Benefits	44,730.63	44,166.25	
			3XX Purchased Professional and Technical Services	3,000.00	605.00	
			4XX Purchased Property Services	75.00	711.60	
			5XX Other Purchased Services	2,530.28	236.50	
			6XX Supplies and Materials	24,938.22	22,912.44	
			810 Dues and Fees	191.12	126.73	
		21XX	Support Services - Students			
			810 Dues and Fees	150.00	150.00	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	6,947.06	7,154.40	
			2XX Personal Services - Employee Benefits	1,603.43	1,744.14	
			6XX Supplies and Materials	1,132.24	1,156.34	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		23XX Support Services - General Administration			
		1XX Personal Services - Salaries		17,793.08	20,488.28
		2XX Personal Services - Employee Benefits		6,914.71	7,769.27
		3XX Purchased Professional and Technical Services		0.00	512.34
		5XX Other Purchased Services		2,136.14	2,753.75
		6XX Supplies and Materials		4,772.32	5,404.39
		810 Dues and Fees		2,106.83	2,318.85
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		7,072.00	7,293.00
		2XX Personal Services - Employee Benefits		2,887.51	2,957.46
		5XX Other Purchased Services		62.50	0.00
		25XX Support Services - Business			
		1XX Personal Services - Salaries		41,148.00	41,013.79
		2XX Personal Services - Employee Benefits		9,141.47	9,473.23
		3XX Purchased Professional and Technical Services		4,674.09	4,206.78
		4XX Purchased Property Services		303.72	329.14
		5XX Other Purchased Services		4,790.27	3,723.67
		6XX Supplies and Materials		2,785.97	3,974.55
		810 Dues and Fees		425.81	221.48
		26XX Operation and Maintenance of Plant Services			
		1XX Personal Services - Salaries		20,702.44	21,461.11
		2XX Personal Services - Employee Benefits		5,457.80	5,425.89
		3XX Purchased Professional and Technical Services		1,110.63	1,545.37
		4XX Purchased Property Services		17,751.86	15,819.89
		5XX Other Purchased Services		5,679.75	3,772.31
		6XX Supplies and Materials		13,605.40	12,092.39
		810 Dues and Fees		453.28	478.83
		27XX Student Transportation Services			
		4XX Purchased Property Services		50.47	672.31
		6XX Supplies and Materials		0.00	122.80
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX Personal Services - Salaries		7,304.02	18,871.65
		2XX Personal Services - Employee Benefits		384.45	4,391.65
		3XX Purchased Professional and Technical Services		2,646.75	5,785.28
		6XX Supplies and Materials		199.96	1,141.31
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920 Resources Transferred to Other School Districts or Cooperatives		870.87	1,014.55
	316 Data For Achievement				
	25XX Support Services - Business				
		6XX Supplies and Materials		780.00	1,220.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			5XX Other Purchased Services	744.07	1,292.47
			6XX Supplies and Materials	262.25	0.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,061.00	1,084.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	9,592.08	9,592.08
			2XX Personal Services - Employee Benefits	2,219.33	2,416.14
			6XX Supplies and Materials	1,100.00	1,455.29
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,359.04	311.72
			2XX Personal Services - Employee Benefits	70.50	14.75
			6XX Supplies and Materials	24.79	0.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	691.53	1,652.37
			2XX Personal Services - Employee Benefits	6.99	9.41
			6XX Supplies and Materials	0.00	1,142.56
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,515.72	865.83
			2XX Personal Services - Employee Benefits	75.18	62.81
			6XX Supplies and Materials	109.64	0.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	10,993.14	7,591.86
			2XX Personal Services - Employee Benefits	56.68	47.89
			6XX Supplies and Materials	7.45	404.94
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	9,447.02	9,838.34
			2XX Personal Services - Employee Benefits	4,173.04	4,922.10
			5XX Other Purchased Services	0.00	214.13
			6XX Supplies and Materials	79.75	0.00
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	8,519.15	40,561.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				523,520.00	567,533.00



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					46,287.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					572,853.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					567,533.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	11,460.68	Less Last Year	1,870.83	(4b)	9,589.85	
					9,589.85	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					61,198.44	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	6,804.33	9,106.20
	1111 District Levy - Real Property	8,182.68	12,369.09
	1112 District Levy - Personal Property	258.58	139.80
	1190 Penalties and Interest on Taxes	77.93	39.92
	1510 Interest Earnings	173.19	183.33
	1900 Other Revenue from Local Sources	12.27	9.99
	2220 County On-Schedule Trans Reimb	4,649.48	4,570.24
	3210 State On-Schedule Trans Reimb	6,716.01	6,799.95
	3444 State School Block Grant	4,693.60	4,693.60
	3446 SB96 Block Grant Reimbursement	406.36	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		31,974.43	37,912.12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	2,652.00	3,012.01
			2XX Personal Services - Employee Benefits	1,083.08	1,183.52
	25XX Support Services - Business				
			1XX Personal Services - Salaries	3,061.42	3,287.70
			2XX Personal Services - Employee Benefits	549.00	618.14
			6XX Supplies and Materials	0.00	125.00
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	13,600.90	11,125.04
			2XX Personal Services - Employee Benefits	1,544.68	1,080.99
			3XX Purchased Professional and Technical Services	380.00	364.49
			4XX Purchased Property Services	1,923.40	3,327.02
			5XX Other Purchased Services	5,507.49	3,804.07
			6XX Supplies and Materials	6,338.93	3,152.92
			810 Dues and Fees	45.12	18.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				36,686.02	31,099.53



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	23,390.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,912.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,099.53	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 381.79 Less Last Year 419.30 (4b)	-37.51	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	30,165.59	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	6,179.01	8,891.86
	1111 District Levy - Real Property	11,883.86	16,806.97
	1112 District Levy - Personal Property	204.46	197.62
	1190 Penalties and Interest on Taxes	66.76	39.56
	1510 Interest Earnings	307.02	231.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		18,641.11	26,167.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	0.00	40,398.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	40,398.03

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	52,206.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,167.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	40,398.03	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	37,975.85	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	28.15	45.20
	1611 National School Lunch Program	13,933.75	13,488.75
	1632 Daily Adult Sales	3,079.25	3,024.50
	1900 Other Revenue from Local Sources	0.00	7.80
	3220 State Food Services Match	120.58	138.19
	4550 Federal Child Nutrition	15,619.72	12,173.25
	4552 Fresh Fruit And Vegetable	0.00	2,229.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		32,781.45	31,107.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	8,426.03	8,141.51
			2XX Personal Services - Employee Benefits	284.02	525.84
			4XX Purchased Property Services	0.00	3,283.90
			5XX Other Purchased Services	540.00	324.50
			6XX Supplies and Materials	19,723.89	18,738.43
			810 Dues and Fees	225.00	519.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				29,198.94	31,533.58

Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance					5,532.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					31,107.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					31,533.58	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	1,897.36	Less Last Year	151.75	(4b)	1,745.61	
					1,745.61	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,851.79	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	29.99	87.36
	2240 County Retirement Distribution	69,999.98	70,815.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>70,029.97</u>	<u>70,903.35</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	35,565.80	30,578.47	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	1,080.01	1,117.81	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	3,132.92	3,621.06	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	1,164.92	1,208.20	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	5,929.43	6,043.46	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	3,286.77	3,017.48	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,551.26	1,652.42	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	547.74	3,204.90	
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,579.83	1,589.16	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	184.71	41.13	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	129.78	273.97	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	239.55	124.57	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	1,727.88	1,271.89	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	2,152.70	2,440.26	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				58,273.30	56,184.78	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					16,072.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					70,903.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					56,184.78	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					30,791.22	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
228	Lego Camp	
	1700 Student Extracurricular Activity Receipts	200.00
360	Gifted and Talented	
	3600 State Gifted & Talented Reimbursement	1,452.00
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,562.46
420	Title I Accountability	
	4200 Title I, Part A, Improving Basic Programs	30,726.00
430	Title II Part A	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,284.00
474	Pre-Employment Trans Svs(Voc. Rehab)	
	4740 Pre-Employment Transition Services (DPHHS)	2,500.00
500	OFFICE SNACK PROGRAM	
	1700 Student Extracurricular Activity Receipts	4,736.91
800	Employee Fund	
	1900 Other Revenue from Local Sources	761.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		54,223.17

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
228	Lego Camp				
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials		125.00
			228 Subtotal		125.00
329	MULTI DISTRICT AGREEMENT				
	329 State Miscellaneous Grants				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits		64.95
			5XX Other Purchased Services		428.69
			329 Subtotal		493.64
360	Gifted and Talented				
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			5XX Other Purchased Services		1,000.86
			6XX Supplies and Materials		451.68
			360 Subtotal		1,452.54



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			6XX Supplies and Materials		4,562.46
			412 Subtotal		4,562.46
420	Title I Accountability				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		26,165.00
			2XX Personal Services - Employee Benefits		4,561.00
			420 Subtotal		30,726.00
430	Title II Part A				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries		7,906.00
			2XX Personal Services - Employee Benefits		1,378.00
			430 Subtotal		9,284.00
465	ESEA award				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
			5XX Other Purchased Services		5,474.51
			465 Subtotal		5,474.51
500	OFFICE SNACK PROGRAM				
	910 Food Services				
	31XX Food Services				
			6XX Supplies and Materials		3,282.88
			500 Subtotal		3,282.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					55,401.03



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					10,140.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					54,223.17 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					55,401.03 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	208.00	Less Last Year	728.10	(4b)	-520.10
					-520.10 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,442.95 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
228 Lego Camp	200.00	125.00	75.00
329 MULTI DISTRICT AGREEMENT	0.00	493.64	-493.64
360 Gifted and Talented	1,452.00	1,452.54	-0.54
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	4,562.46	4,562.46	0.00
420 Title I Accountability	30,726.00	30,726.00	0.00
430 Title II Part A	9,284.00	9,284.00	0.00
465 ESEA award	0.00	5,474.51	-5,474.51
474 Pre-Employment Trans Svs(Voc. Rehab)	2,500.00	0.00	2,500.00
500 OFFICE SNACK PROGRAM	4,736.91	3,282.88	1,454.03
800 Employee Fund	761.80	0.00	761.80
Total	54,223.17	55,401.03	-1,177.86



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	1.07	0.00
	1510 Interest Earnings	29.54	30.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		30.61	30.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	3,754.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,784.69	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	31.58	32.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>31.58</u>	<u>32.22</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					4,011.80 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					32.22 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,044.02 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 24

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	106.22	133.51
	2114 County Metal Mines License Taxes	3,258.97	1,060.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,365.19	1,194.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 24

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 24

Beginning Fund Balance	15,767.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,194.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,962.18	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.47	7.36
	3281 State Technology Aid	424.99	500.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		428.46	507.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	24.72	0.00
		258X	Admin. Tech. - Technology Coordinator			
			6XX	Supplies and Materials	87.98	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				112.70	0.00	

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					445.18 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					507.82 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					953.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	100.11	128.53
	3445 State Combined Fund School Block Grant	3,754.24	3,754.24
	3447 SB96 Combined Block Grant Reimbursement	200.99	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,055.34	3,882.77

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	206.54	0.00	
			7XX Property and Equipment Acquisition	0.00	11,500.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				206.54	11,500.00	

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					14,033.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,882.77 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					11,500.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,415.87 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	103.08	102.00
	1111 District Levy - Real Property	71.97	0.00
	1190 Penalties and Interest on Taxes	14.11	0.00
	1510 Interest Earnings	9.18	2.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		198.34	104.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	1,111.58	198.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,111.58	198.34

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	198.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	104.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	198.34	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	104.02	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4.44	8.34
	1900 Other Revenue from Local Sources	0.00	324.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4.44</u>	<u>332.53</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance						721.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						332.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,053.81	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	15.43	13.50
	1111 District Levy - Real Property	33.33	0.92
	1112 District Levy - Personal Property	13.72	0.00
	1190 Penalties and Interest on Taxes	5.15	0.25
	1510 Interest Earnings	313.76	317.73
	9710 Residual Equity Transfers In	1,111.58	198.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,492.97</u>	<u>530.74</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	525.00	1,608.03
			6XX Supplies and Materials	0.00	2,858.13
			7XX Property and Equipment Acquisition	0.00	10,003.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>525.00</u>	<u>14,469.67</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	40,835.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	530.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,469.67	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 5,809.38 Less Last Year 0.00 (4b)	5,809.38	
	5,809.38	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	32,706.26	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	15.52	16.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>15.52</u>	<u>16.18</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 85

Beginning Fund Balance					2,016.13 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					16.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,032.31 (5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	9,592.08	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	189,124.83	193,683.18
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	651.68	290.45
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	69.00	470.33
XX	XXX 26XX 41X	Energy Utility Services	14,143.87	13,001.20
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,223.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	9,223.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,074.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,281.41
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	31,204.44
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	18,871.65	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,391.65	0.00	0.00	0.00	0.00
280	1XXX	3XX	5,785.28	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,141.31	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,014.55	0.00	0.00	0.00	0.00
Totals			31,204.44	0.00	0.00	0.00	0.00

31,204.44

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



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Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	21,863.99	825.79	0.00	0.00	22,689.78	0.00	22,689.78
Total Governmental Activity							
Non-bond Long-Term Liabilities	21,863.99	825.79	0.00	0.00	22,689.78	0.00	22,689.78

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	91,346.31	6,917.18	0.00	98,263.49
Net Pension - TRS	319,909.50	46,699.60	0.00	366,609.10